

## **SUMMARY OF MATERIAL MODIFICATIONS**

for the

### **Dahmes Stainless, Inc. Cafeteria Plan**

#### **I**

#### **INTRODUCTION**

This is a Summary of Material Modifications regarding the Dahmes Stainless, Inc. (Plan). This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description ("SPD") previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

#### **II**

#### **SUMMARY OF CHANGES**

This amendment is effective January 1, 2026.

The law places limits on the amount of money that can be paid to you in a calendar year from your Dependent Care Flexible Spending Account. Starting in 2026, your reimbursements may not exceed the lesser of: \$7,500 (if you are married filing a joint return or you are head of a household) or \$3,750 (if you are married filing separate returns).